

**DISTRICT ATTORNEY OF THE
THIRTEENTH JUDICIAL DISTRICT**

Financial Report

Year Ended December 31, 2012

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditors' Report	1 - 2
 BASIC FINANCIAL STATEMENTS	
 GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)	
Statement of net position	5
Statement of activities	6
 FUND FINANCIAL STATEMENTS (FFS)	
Balance sheet - governmental funds	9
Reconciliation of the governmental funds balance sheet to the statement of net position	10
Statement of revenues, expenditures, and changes in fund balances- governmental funds	11
Reconciliation of the statement of revenues, expenditures, and changes in fund balances of governmental funds to the statement of activities	12
Notes to basic financial statements	13-24
 REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary comparison schedules:	
General Fund	26
Juvenile Accountability Special Revenue Fund	27
Worthless Check Collection Fee Special Revenue Fund	28
Pretrial Intervention Special Revenue Fund	29
Families in Need of Service Special Revenue Fund	30
 INTERNAL CONTROL AND COMPLIANCE	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	32-33
Summary schedule of current and prior year audit findings and corrective action plan	34

C. Burton Kolder, CPA*
Russell F. Champagne, CPA*
Victor R. Slaven, CPA*
Gerald A. Thibodeaux, Jr., CPA*
Robert S. Carter, CPA*
Arthur R. Mixon, CPA*
Penny Angelle Scruggins, CPA
Christine C. Doucet, CPA

Wanda F. Arcement, CPA, CVA
Allen J. LaBry, CPA
Albert R. Leger, CPA, PFS, CSA*
Marshall W. Guidry, CPA
Stephen R. Moore, Jr., CPA, PFS, CFP®, ChFC®
James R. Roy, CPA
Robert J. Metz, CPA
Alan M. Taylor, CPA
Kelly M. Doucet, CPA
Cheryl L. Bartley, CPA
Mandy B. Self, CPA
Paul L. Delcambre, Jr., CPA
Kristin B. Dauzat, CPA
Matthew E. Margaglio, CPA
Jane R. Hebert, CPA
Bryan K. Joubert, CPA
Stephen J. Anderson, CPA
W. Jeffrey Lowry, CPA

Retired:
Conrad O. Chapman, CPA* 2006
Tynes E. Mixon, Jr., CPA 2011
P. Troy Courville, CPA* 2013

* A Professional Accounting Corporation

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

OFFICES

183 South Beadle Rd.
Lafayette, LA 70508
Phone (337) 232-4141
Fax (337) 232-8660

450 East Main Street
New Iberia, LA 70560
Phone (337) 367-9204
Fax (337) 367-9208

113 East Bridge St.
Breaux Bridge, LA 70517
Phone (337) 332-4020
Fax (337) 332-2867

200 South Main Street
Abbeville, LA 70510
Phone (337) 893-7944
Fax (337) 893-7946

1234 David Dr. Ste 203
Morgan City, LA 70380
Phone (985) 384-2020
Fax (985) 384-3020

1013 Main Street
Franklin, LA 70538
Phone (337) 828-0272
Fax (337) 828-0290

408 West Cotton Street
Ville Platte, LA 70586
Phone (337) 363-2792
Fax (337) 363-3049

133 East Waddil St.
Marksville, LA 71351
Phone (318) 253-9252
Fax (318) 253-8681

332 West Sixth Avenue
Oberlin, LA 70655
Phone (337) 639-4737
Fax (337) 639-4568

1428 Metro Drive
Alexandria, LA 71301
Phone (318) 442-4421
Fax (318) 442-9833

WEB SITE
WWW.KCSRCPAS.COM

INDEPENDENT AUDITORS' REPORT

The Honorable Trent Brignac
District Attorney of the Thirteenth Judicial District
Ville Platte, Louisiana

We have audited the accompanying financial statements of the governmental activities and each major fund of the District Attorney of the Thirteenth Judicial District (District Attorney), a component unit of the Evangeline Parish Police Jury, as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the District Attorney's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the District Attorney, as of December 31, 2012, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that budgetary comparison information on page 26-30 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2013, on our consideration of the District Attorney's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District Attorney's internal control over financial reporting and compliance.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
June 26, 2013

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

District Attorney of the Thirteenth Judicial District
Evangeline Parish, Louisiana

Statement of Net Position
December 31, 2012

	<u>Governmental Activities</u>
ASSETS	
Cash and interest-bearing deposits	\$ 949,228
Due from other governmental units	31,158
Capital assets, net	<u>58,081</u>
Total assets	<u>1,038,467</u>
LIABILITIES	
Accounts and other payables	16,662
Seized funds liability	<u>32,323</u>
Total liabilities	<u>48,985</u>
NET POSITION	
Net investment in capital assets	58,081
Unrestricted	<u>931,401</u>
Total net position	<u>\$ 989,482</u>

The accompanying notes are an integral part of the basic financial statements.

District Attorney of the Thirteenth Judicial District
Evangeline Parish, Louisiana

Statement of Activities
For the Year Ended December 31, 2012

Activities	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental activities:				
General government	<u>\$936,761</u>	<u>\$357,077</u>	<u>\$211,898</u>	<u>\$ (367,786)</u>
General revenues:				
				4,188
				296,911
				3,444
				<u>24,877</u>
				<u>329,420</u>
				(38,366)
				<u>1,027,848</u>
				<u>\$ 989,482</u>

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS (FFS)

FUND DESCRIPTIONS

General Fund

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Juvenile Accountability Fund

To account for funds received from an accountability based sanctions program focusing on first time juvenile offenders providing a positive alternative to court intervention aimed at reinforcing social responsibility by requiring prompt restitution to victims, community labor programs together with education and counseling services.

Worthless Check Collection Fee Fund

To account for fees collected from individuals for writing worthless checks.

Pretrial Intervention Fund

To account for the collection of probation fees which are used to help young people on a pretrial-probationary period.

Families in Need of Service Fund

To account for the administration of FINS contract used to address the needs of juvenile offenders.

District Attorney of the Thirteenth Judicial District
Evangeline Parish, Louisiana

Balance Sheet
Governmental Funds
December 31, 2012

	General	Juvenile Accountability	Worthless Check	Pretrial Intervention	Families in Need of Service	Totals
ASSETS						
Cash and interest-bearing deposits	\$ 404,886	\$ 3,167	\$ 188,259	\$ 348,456	\$ 4,460	\$ 949,228
Due from other governmental units	26,151	2,820	-	-	2,187	31,158
Total assets	<u>\$ 431,037</u>	<u>\$ 5,987</u>	<u>\$ 188,259</u>	<u>\$ 348,456</u>	<u>\$ 6,647</u>	<u>\$ 980,386</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 16,662	\$ -	\$ -	\$ -	\$ -	\$ 16,662
Seized funds liability	32,323	-	-	-	-	32,323
Total liabilities	<u>48,985</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>48,985</u>
Fund balances:						
Restricted -						
Title IV D	23,482	-	-	-	-	23,482
Juvenile programs	-	5,987	-	-	6,647	12,634
Assigned -						
Worthless checks	-	-	188,259	-	-	188,259
Pre-trial intervention	-	-	-	348,456	-	348,456
Unassigned	358,570	-	-	-	-	358,570
Total fund balances	<u>382,052</u>	<u>5,987</u>	<u>188,259</u>	<u>348,456</u>	<u>6,647</u>	<u>931,401</u>
Total liabilities and fund balances	<u>\$ 431,037</u>	<u>\$ 5,987</u>	<u>\$ 188,259</u>	<u>\$ 348,456</u>	<u>\$ 6,647</u>	<u>\$ 980,386</u>

The accompanying notes are an integral part of the basic financial statements.

District Attorney of the Thirteenth Judicial District
Evangeline Parish, Louisiana

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
December 31, 2012

Total fund balances for governmental funds at December 31, 2012		\$ 931,401
Cost of capital assets at December 31, 2012	\$ 144,304	
Less: Accumulated depreciation	<u>(86,223)</u>	<u>58,081</u>
Total net position of governmental activities at December 31, 2012		<u>\$ 989,482</u>

The accompanying notes are an integral part of the basic financial statements.

District Attorney of the Thirteenth Judicial District
Evangeline Parish, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances-
Governmental Funds
For the Year Ended December 31, 2012

	General	Juvenile Accountability	Worthless Check	Pretrial Intervention	Families in Need of Service	Total
Revenues:						
Commissions on fines and forfeitures and fees for collection of worthless checks	\$ 117,397	\$ -	\$ 28,205	\$ 191,849	\$ -	\$ 337,451
Intergovernmental revenue-						
State grants	30,000	-	-	-	26,250	56,250
Federal grants	145,566	10,082	-	-	-	155,648
Local governmental units	19,626	-	-	-	-	19,626
Confiscated assets income	4,188	-	-	-	-	4,188
Interest earnings	2,057	-	937	450	-	3,444
On-behalf payments	296,911	-	-	-	-	296,911
Other revenues	24,877	-	-	-	-	24,877
Total revenues	<u>640,622</u>	<u>10,082</u>	<u>29,142</u>	<u>192,299</u>	<u>26,250</u>	<u>898,395</u>
Expenditures:						
Current -						
General government - judicial:						
Salaries and related benefits	655,830	7,682	-	46,226	23,789	733,527
Insurance	3,794	-	-	-	-	3,794
Auto allowance	-	-	8,250	-	-	8,250
Automobile operation and maintenance	7,867	-	-	-	-	7,867
Dues and subscriptions	11,567	-	-	-	-	11,567
Equipment maintenance	10,275	-	-	-	-	10,275
Office expenditures	40,418	1,660	10	1,035	964	44,087
Professional fees	10,900	-	-	-	-	10,900
Travel, conference and training	30,116	-	-	-	21	30,137
Outside services and fees	2,313	-	-	-	-	2,313
Restitution	-	-	-	41,368	-	41,368
Other	5,558	-	-	5,040	2,864	13,462
Capital outlay	5,255	-	-	-	-	5,255
Total expenditures	<u>783,893</u>	<u>9,342</u>	<u>8,260</u>	<u>93,669</u>	<u>27,638</u>	<u>922,802</u>
Excess (deficiency) of revenues over expenditures	<u>(143,271)</u>	<u>740</u>	<u>20,882</u>	<u>98,630</u>	<u>(1,388)</u>	<u>(24,407)</u>
Other financing sources (uses):						
Transfers in	109,993	-	1,949	-	1,616	113,558
Transfers out	-	-	(14,960)	(98,598)	-	(113,558)
Total other financing sources (uses)	<u>109,993</u>	<u>-</u>	<u>(13,011)</u>	<u>(98,598)</u>	<u>1,616</u>	<u>-</u>
Changes in fund balances	(33,278)	740	7,871	32	228	(24,407)
Fund balances, beginning	<u>415,330</u>	<u>5,247</u>	<u>180,388</u>	<u>348,424</u>	<u>6,419</u>	<u>955,808</u>
Fund balances, ending	<u>\$ 382,052</u>	<u>\$ 5,987</u>	<u>\$ 188,259</u>	<u>\$ 348,456</u>	<u>\$ 6,647</u>	<u>\$ 931,401</u>

The accompanying notes are an integral part of the basic financial statements.

District Attorney of the Thirteenth Judicial District
Evangeline Parish, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended December 31, 2012

Total net changes in fund balances for the year ended December 31, 2012 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ (24,407)
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	5,255
Depreciation expense for the year ended December 31, 2012	<u>(19,214)</u>
Total changes in net position for the year ended December 31, 2012 per Statement of Activities	<u>\$ (38,366)</u>

The accompanying notes are an integral part of the basic financial statements.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the District Attorney of the Thirteenth Judicial District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

A. Financial Reporting Entity

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney of the Thirteenth Judicial District (District Attorney), has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The judicial district encompasses Evangeline Parish. The District Attorney's office employs five full-time employees.

These financial statements only include funds, account groups, activities, et cetera, that are controlled by the District Attorney as an independently elected parish official. Based on the criteria established by Government Accounting Standards Board (GASB) Statement No. 14, the District Attorney is a component unit of the Evangeline Parish Police Jury, primary government (Police Jury). The District Attorney is fiscally dependent on the Police Jury since the District Attorney's offices are located in the Parish Court House, the upkeep and maintenance of the courthouse is paid by the Police Jury and in addition, the Police Jury also pays salaries and certain operating expenditures of the District Attorney.

The District Attorney of the Thirteenth Judicial District is a part of the district court system of the State of Louisiana. However, the state statutes that created the District Attorneys also give the District Attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than salaries and certain operating expenditures of the District Attorney's office that are paid by the Police Jury as required by Louisiana law, the District Attorney is financially independent and operates autonomously from the State of Louisiana and independently from the district court system.

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity, which are considered governmental activities. Governmental activities are generally financed through taxes, intergovernmental revenues, and other nonexchange revenues.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Basic Financial Statements (Continued)

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District Attorney's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements (FFS)

The accounts of the District Attorney are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The various funds of the District Attorney are classified as governmental. The emphasis on fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the entity or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

All funds of the District Attorney are considered to be major funds and are described below:

Governmental Funds -

General Fund

The General Fund is the general operating fund of the District Attorney. It is used to account for all financial resources except those required to be accounted for in another fund.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Basic Financial Statements (Continued)

Special Revenue Funds

Juvenile Accountability Fund -

The Juvenile Accountability Fund is used to account for funds received from an accountability based sanctions program focusing on first time juvenile offenders.

Worthless Check Collection Fee Fund -

The Worthless Check Collection Fee Fund is used to account for fees collected from individuals for writing worthless checks.

Pretrial Intervention Fund -

The Pretrial Intervention Fund is used to account for the collection of probation fees.

Families in Need of Service (FINS) Fund -

The FINS program is used to account for the administration of FINS contract used to address the needs of juvenile offenders.

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" revenues, expenditures, expenses, and transfers - and assets, deferred outflows of resources, liabilities, and deferred inflows of resources - are recognized in the accounts and reported in the financial statements.

Measurement Focus

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery) and financial position. All assets and liabilities (whether current or non-current) associated with its activities are reported. Government-wide fund equity is classified as net position. In the fund financial statements, the "current financial resources" measurement focus is used. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources during a given period. This fund uses fund balance as its measure of available spendable financial resources at the end of the period.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Basic Financial Statements (Continued)

Basis of Accounting

In the government-wide statement of net position and statement of activities the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues are classified by source and expenditures are classified by function and character. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

When both restricted and unrestricted resources are available for use, it is the District Attorney's policy to use restricted resources first, then unrestricted resources as they are needed.

Program revenues

Program revenues included in the Statement of Activities are derived directly from the program itself or from parties outside the District Attorney's citizenry, as a whole; program revenues reduce the cost of the function to be financed from the District Attorney's general revenues.

D. Assets, Liabilities and Equity

Cash and interest-bearing deposits

For purposes of the statement of net position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the District Attorney.

Interfund receivables and payables

During the course of operations, occasional transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds." Short-term interfund loans are reported as "interfund receivables and payables."

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Basic Financial Statements (Continued)

Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net assets.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include grant revenue, incentive payments, and commissions from fines and interest.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District Attorney maintains a threshold level of \$1,000 or more for capitalizing capital assets.

Depreciation of all exhaustible capital assets is recorded as an expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Equipment and vehicles	5-10 years
------------------------	------------

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Compensated Absences

Employees with less than eight years of service are allowed one week of sick leave and two weeks vacation per year. Employees with eight or more years of service are allowed two weeks of sick leave. Employees may accumulate up to 22 days of sick leave. The amount of compensated absences payable at December 31, 2012 is immaterial, and therefore, not included in the financial statements.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Basic Financial Statements (Continued)

Equity Classifications

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets – consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
- b. Restricted net position – consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.
- c. Unrestricted net position – consist of all other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as follows:

Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – amounts that can be used only for specific purposes determined by a formal decision of the District Attorney. The District Attorney is the highest level of decision-making authority for the District Attorney’s office.

Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes.

Unassigned – all other spendable amounts.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Basic Financial Statements (Continued)

When an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available, the District Attorney considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District Attorney considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the District Attorney has provided otherwise in his commitment or assignment actions.

E. Expenditures and Transfers

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function. In the fund financial statements, expenditures are classified by character. In the fund financial statements, governmental funds report expenditures of financial resources.

Interfund Transfers

Permanent reallocations of resources between funds of the reporting entity are classified as interfund transfers. For the purposes of the statement of activities, all interfund transfers between individual governmental funds have been eliminated.

F. Budget and Budgetary Accounting

A budget for the General Fund and Special Revenue Funds was prepared on a basis consistent with generally accepted accounting principals (GAAP). Budgeted amounts are as originally prepared or amended by the District Attorney. All budgetary appropriations lapse at the end of each fiscal year.

G. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Basic Financial Statements (Continued)

H. Recently Issued and Adopted Accounting Pronouncements

In June 2011, the Governmental Accounting Standards Board (GASB) approved Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position". The statement changes how governments will organize their statements of financial position. Under this standard, financial statements will include deferred outflows of resources and deferred inflows of resources, in addition to assets and liabilities, and will report net position instead of net assets. The provisions of this statement are effective for periods beginning after December 15, 2011. The District Attorney adopted GASB Statement 63 for the year ending December 31, 2012.

(2) Cash and Interest-Bearing Deposits

Under state law, the District Attorney may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The District Attorney may invest in certificates and time deposits of the state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2012, the District Attorney had cash and interest-bearing deposits (book balances) totaling \$949,228.

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the District Attorney's deposits may not be recovered or will not be able to recover collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank by a holding or custodial bank that is mutually acceptable to both parties. As of December 31, 2012, bank balances in the amount of \$965,310 were secured as follows:

Bank balances	<u>\$965,310</u>
Federal deposit insurance	622,305
Pledged securities (category 3)	<u>343,005</u>
Total	<u>\$965,310</u>

Deposits in the amount of \$343,005 were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities held by the pledging institutions' trust department or agent, but not in the District Attorney's name (Category 3 deposits). The District Attorney does not have a policy for custodial credit risk.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Basic Financial Statements (Continued)

(3) Due from Other Governmental Units

Amounts due from other governmental units in the amount of \$31,158 at December 31, 2012 consisted of the following:

Evangeline Parish Sheriff - Fines, court costs and other fees	\$ 469
State of Louisiana - Title IV-D incentive payments	23,482
State of Louisiana - Law Enforcement Juvenile Grant	2,820
State of Louisiana - Families in Need of Service program	2,187
State of Louisiana - Victim's Assistance program	2,200
	<u>\$31,158</u>

(4) Capital Assets

Capital asset activity for the year ended December 31, 2012 was as follows:

	Balance 1/1/2012	Additions	Deletions	Balance 12/31/2012
Furniture, fixtures and equipment	\$ 139,049	\$ 5,255	\$ -	\$ 144,304
Less accumulated depreciation	67,009	19,214	-	86,223
Net capital assets	<u>\$ 72,040</u>	<u>\$ (13,959)</u>	<u>\$ -</u>	<u>\$ 58,081</u>

Depreciation expense of \$19,214 was charged to the general government function.

(5) Pension Plan

Plan Description:

The district attorney and assistant district attorneys are members of the Louisiana District Attorneys Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

Assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys, and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3% benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3% benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3% benefit reduction for each year retiring below the age 62. The retirement benefit is equal to 3% of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100% of his average final compensation.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Basic Financial Statements (Continued)

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-2091, or by calling (504) 947-5551.

Funding Policy:

Plan members are required by state statute to contribute 7.0% of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate which was 9.75% of annual covered payroll. Contributions to the System also include .2% of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District Attorney's contributions to the System for the years ended December 31, 2012, 2011 and 2010 were \$6,481, \$4,709 and \$1,971, respectively, equal to the required contributions for each year.

(6) Deferred Compensation Plan

The District Attorney's office offers its employees participation in the State of Louisiana Public Employees Deferred Compensation Plan adopted by the Louisiana Deferred Compensation Commission and established in accordance with Internal Revenue Code Section 457. The plan is reported as an agency fund in the State of Louisiana's financial statements. The plan, available to all District Attorney employees, permits the employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or proof of hardship.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the State of Louisiana (without being restricted to the provisions of benefits under the plan) subject only to the claims of the general creditors of the State of Louisiana. Participants' rights under the plan are equal to those of general creditors of the State of Louisiana in an amount equal to the fair market value of the deferred account for each participant.

Complete disclosures relating to the plan are included in the separately issued audit report for the plan, available from the Louisiana Legislative Auditor, P.O. Box 94397, Baton Rouge, Louisiana 70804-9397.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Basic Financial Statements (Continued)

(7) Interfund Transfers

Transfers consisted of the following for the year ended December 31, 2012:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major governmental funds:		
General Fund	\$ 109,993	\$ -
Pretrial Intervention	-	98,598
Families in Need of Service	1,616	-
Worthless Check	1,949	14,960
	<u>\$ 113,558</u>	<u>\$ 113,558</u>

Transfers are used to move unrestricted revenues in various funds to other funds to finance various programs accounted for in other funds.

(8) Expenditures of the District Attorney Not Included in the Accompanying Financial Statements

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the funds of the criminal court, the Evangeline Parish Police Jury, or directly by the state. The Evangeline Parish Police Jury pays certain salaries and employer contributions of secretarial personnel.

(9) Risk Management

The District Attorney is exposed to risks of loss in the areas of auto liability, employee dishonesty and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

(10) On-behalf Payments for Fringe Benefits and Salaries

GASB Statement No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance* requires the District Attorney to report in the financial statements on-behalf salary and fringe benefit payments made by the State of Louisiana.

Supplementary salary payments are made by the state directly to the District Attorney and to the Assistant District Attorneys. The District Attorney's office is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditure payments is the actual contributions made by the state. On-behalf payments for salaries from the State of Louisiana in the amount of \$296,911 were recorded in the general fund as revenues and expenditures.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Basic Financial Statements (Continued)

On-behalf payments include pension payments made on behalf of the District Attorney and Assistant District Attorneys. The payments are made to the Louisiana District Attorneys' Retirement System as described in Note (5) above. The District Attorney's office is not legally responsible for these payments. Therefore, the basis for recognizing the revenue and expenditure payments is the actual contributions made by the state. On-behalf payments for pension expense from the State of Louisiana in the amount of \$27,003 were recorded in the general fund as revenues and expenditures.

(11) Pending Litigation

At December 31, 2012, there is no litigation pending against the District Attorney.

(12) Subsequent Event Review

The District Attorney has evaluated subsequent events through June 26, 2013, the date which the financial statements were available to be issued.

**REQUIRED
SUPPLEMENTARY INFORMATION**

District Attorney of the Thirteenth Judicial District
Evangeline Parish, Louisiana

General Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Commissions on fines and forfeitures and fees for collection of worthless checks	\$ 122,343	\$ 118,294	\$ 117,397	\$ (897)
Intergovernmental revenues-				
State grants	35,000	30,000	30,000	-
Federal grants	144,850	143,051	145,566	2,515
Local governmental units	27,853	19,826	19,626	(200)
Confiscated assets income	7,147	4,178	4,188	10
Interest income	-	-	2,057	2,057
On-behalf payments	-	300,000	296,911	(3,089)
Other revenues	39,426	29,878	24,877	(5,001)
Total revenues	<u>376,619</u>	<u>645,227</u>	<u>640,622</u>	<u>(4,605)</u>
Expenditures:				
Current -				
General government-judicial:				
Personnel service and related benefits	206,001	511,489	655,830	(144,341)
Insurance	4,190	3,899	3,794	105
Automobile operation and maintenance	7,410	8,217	7,867	350
Dues and subscriptions	13,022	11,876	11,567	309
Equipment maintenance	13,659	10,421	10,275	146
Office expenditures	35,508	38,510	40,418	(1,908)
Professional fees	14,550	10,900	10,900	-
Travel, conference and training	39,741	29,664	30,116	(452)
Outside services and fees	4,931	3,463	2,313	1,150
Other	7,391	6,400	5,558	842
Capital outlay	10,865	7,243	5,255	1,988
Total expenditures	<u>357,268</u>	<u>642,082</u>	<u>783,893</u>	<u>(141,811)</u>
Excess (deficiency) of revenues over expenditures	<u>19,351</u>	<u>3,145</u>	<u>(143,271)</u>	<u>(146,416)</u>
Other financing sources (uses):				
Transfers in	124,682	119,282	109,993	(9,289)
Transfers out	<u>(138,876)</u>	<u>(152,843)</u>	<u>-</u>	<u>152,843</u>
Total other financing sources (uses)	<u>(14,194)</u>	<u>(33,561)</u>	<u>109,993</u>	<u>143,554</u>
Change in fund balance	5,157	(30,416)	(33,278)	(2,862)
Fund balance, beginning	<u>415,330</u>	<u>415,330</u>	<u>415,330</u>	<u>-</u>
Fund balance, ending	<u>\$ 420,487</u>	<u>\$ 384,914</u>	<u>\$ 382,052</u>	<u>\$ (2,862)</u>

District Attorney of the Thirteenth Judicial District
Evangeline Parish, Louisiana

Juvenile Accountability Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental revenues-				
Federal grants	<u>\$ 11,003</u>	<u>\$ 11,003</u>	<u>\$ 10,082</u>	<u>\$ (921)</u>
Expenditures:				
Current -				
General government - judicial:				
Salaries and related benefits	6,749	8,154	7,682	472
Office expenditures	<u>1,737</u>	<u>1,663</u>	<u>1,660</u>	<u>3</u>
Total expenditures	<u>8,486</u>	<u>9,817</u>	<u>9,342</u>	<u>475</u>
Excess of revenues over expenditures	2,517	1,186	740	(446)
Fund balance, beginning	<u>5,247</u>	<u>5,247</u>	<u>5,247</u>	<u>-</u>
Fund balance, ending	<u>\$ 7,764</u>	<u>\$ 6,433</u>	<u>\$ 5,987</u>	<u>\$ (446)</u>

District Attorney of the Thirteenth Judicial District
Evangeline Parish, Louisiana

Worthless Check Collection Fee Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees for collection of worthless checks	\$ 30,661	\$ 31,616	\$ 28,205	\$ (3,411)
Interest	-	-	937	937
Total revenues	<u>30,661</u>	<u>31,616</u>	<u>29,142</u>	<u>(2,474)</u>
Expenditures:				
Current -				
General government - judicial:				
Auto allowance	7,875	8,250	8,250	-
Office expenditures	<u>12</u>	<u>12</u>	<u>10</u>	<u>2</u>
Total expenditures	<u>7,887</u>	<u>8,262</u>	<u>8,260</u>	<u>2</u>
Excess of revenues over expenditures	<u>22,774</u>	<u>23,354</u>	<u>20,882</u>	<u>(2,472)</u>
Other financing sources (uses):				
Transfers in	-	-	1,949	1,949
Transfers out	<u>(16,320)</u>	<u>(14,960)</u>	<u>(14,960)</u>	<u>-</u>
Total other financing sources (uses)	<u>(16,320)</u>	<u>(14,960)</u>	<u>(13,011)</u>	<u>1,949</u>
Change in fund balance	6,454	8,394	7,871	(523)
Fund balance, beginning	<u>180,388</u>	<u>180,388</u>	<u>180,388</u>	<u>-</u>
Fund balance, ending	<u>\$186,842</u>	<u>\$188,782</u>	<u>\$188,259</u>	<u>\$ (523)</u>

District Attorney of the Thirteenth Judicial District
Evangeline Parish, Louisiana

Pretrial Intervention Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Commissions on fines and forfeitures	\$214,638	\$190,759	\$191,849	\$ 1,090
Interest	-	-	450	450
Total revenues	<u>214,638</u>	<u>190,759</u>	<u>192,299</u>	<u>1,540</u>
Expenditures:				
Current -				
General government - judicial:				
Salaries and related benefits	18,389	18,139	46,226	(28,087)
Restitution	56,330	41,368	41,368	-
Office expenditures	1,549	1,037	1,035	2
Other	<u>4,897</u>	<u>5,040</u>	<u>5,040</u>	<u>-</u>
Total expenditures	<u>81,165</u>	<u>65,584</u>	<u>93,669</u>	<u>(28,085)</u>
Excess of revenues over expenditures	133,473	125,175	98,630	(26,545)
Other financing uses:				
Transfers out	<u>(129,750)</u>	<u>(126,086)</u>	<u>(98,598)</u>	<u>27,488</u>
Change in fund balance	3,723	(911)	32	943
Fund balance, beginning	<u>348,424</u>	<u>348,424</u>	<u>348,424</u>	<u>-</u>
Fund balance, ending	<u>\$352,147</u>	<u>\$347,513</u>	<u>\$348,456</u>	<u>\$ 943</u>

District Attorney of the Thirteenth Judicial District
Evangeline Parish, Louisiana

Families in Need of Service Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental revenues:				
State grants	\$ 26,250	\$ 26,250	\$ 26,250	\$ -
Expenditures:				
Current-				
General government - judicial:				
Salaries and related benefits	20,572	22,231	23,789	(1,558)
Office expenditures	839	943	964	(21)
Travel, conference and training	32	21	21	-
Other	4,177	2,887	2,864	23
Total expenditures	25,620	26,082	27,638	(1,556)
Excess (deficiency) of revenues over expenditures	630	168	(1,388)	(1,556)
Other financing sources:				
Transfers in	-	58	1,616	1,558
Change in fund balance	630	226	228	2
Fund balance, beginning	6,419	6,419	6,419	-
Fund balance, ending	\$ 7,049	\$ 6,645	\$ 6,647	\$ 2

INTERNAL CONTROL

AND

COMPLIANCE

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA*
Russell F. Champagne, CPA*
Victor R. Slaven, CPA*
Gerald A. Thibodeaux, Jr., CPA*
Robert S. Carter, CPA*
Arthur R. Nixon, CPA*
Penny Angelle Scruggins, CPA
Christine C. Doucet, CPA

Wanda F. Arcement, CPA, CVA
Allen J. LaBry, CPA
Albert R. Leger, CPA, PFS, CSA*
Marshall W. Guidry, CPA
Stephen R. Moore, Jr., CPA, PFS, CFP®, ChFC®
James R. Roy, CPA
Robert J. Metz, CPA
Alan M. Taylor, CPA
Kelly M. Doucet, CPA
Cheryl L. Bartley, CPA
Mandy B. Self, CPA
Paul L. Delcambre, Jr., CPA
Kristin B. Dauzat, CPA
Matthew E. Margaglio, CPA
Jane R. Hebert, CPA
Bryan K. Joubert, CPA
Stephen J. Anderson, CPA
W. Jeffrey Lowry, CPA

Retired:
Conrad O. Chapman, CPA* 2006
Tynes E. Nixon, Jr., CPA 2011
P. Troy Courville, CPA* 2013

* A Professional Accounting Corporation

OFFICES

183 South Beadle Rd.
Lafayette, LA 70508
Phone (337) 232-4141
Fax (337) 232-8660

450 East Main Street
New Iberia, LA 70560
Phone (337) 367-9204
Fax (337) 367-9208

113 East Bridge St.
Breaux Bridge, LA 70517
Phone (337) 332-4020
Fax (337) 332-2867

200 South Main Street
Abbeville, LA 70510
Phone (337) 893-7944
Fax (337) 893-7946

1234 David Dr. Ste 203
Morgan City, LA 70380
Phone (985) 384-2020
Fax (985) 384-3020

1013 Main Street
Franklin, LA 70538
Phone (337) 828-0272
Fax (337) 828-0290

408 West Cotton Street
Ville Platte, LA 70586
Phone (337) 363-2792
Fax (337) 363-3049

133 East Waddil St.
Marksville, LA 71351
Phone (318) 253-9252
Fax (318) 253-8681

332 West Sixth Avenue
Oberlin, LA 70655
Phone (337) 639-4737
Fax (337) 639-4568

1428 Metro Drive
Alexandria, LA 71301
Phone (318) 442-4421
Fax (318) 442-9533

WEB SITE
WWW.KCSRCPAS.COM

INDEPENDENT AUDITOR' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Honorable Trent Brignac
District Attorney of the Thirteenth Judicial District
Evangeline Parish, Louisiana

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major funds of the District Attorney of the Thirteenth Judicial District (District Attorney), a component unit of the Evangeline Parish Police Jury, as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the District Attorney's basic financial statements and have issued our report thereon dated June 26, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District Attorney's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney's internal control. Accordingly, we do not express an opinion on the effectiveness of the District Attorney's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying summary schedule of current and prior year audit findings and corrective action plan, we identified a certain deficiency in internal control that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying summary schedule of current and prior year audit findings and corrective action plan as item 12-2(IC) to be a material weakness.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider deficiency 12-1(IC) described in the accompanying summary schedule of current and prior year audit findings and corrective action plan to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorney's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying summary schedule of current and prior year audit findings and corrective action plan as item 12-3(C).

District Attorney's Response to Findings

The District Attorney's response to the findings identified in our audit is described in the accompanying summary schedule of current and prior year audit findings and corrective action plan. The District Attorney's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the District Attorney's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District Attorney's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
June 26, 2013

District Attorney of the Thirteenth Judicial District
Evangeline Parish, Louisiana

Summary Schedule of Current and Prior Year Audit Findings
and Corrective Action Plan
For the Year Ended December 31, 2012

Fiscal Year Finding Initially Occurred	Description of finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
CURRENT YEAR (12/31/12) --					
<u>Internal Control</u>					
12-1(IC) Unknown	The District Attorney did not have adequate segregation of functions within the accounting system.	No	Based on the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.	Trent Brignac, District Attorney	N/A
12-2(IC) 2007	The District Attorney does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including related notes.	No	The District Attorney has evaluated the cost vs. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP, and determined that it is in the best interests of the government to outsource this task to its independent auditors, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.	Trent Brignac, District Attorney	N/A
<u>Compliance</u>					
12-3(C) 2012	The District Attorney did not comply with the requirements of LRS: 39-1311. Actual expenditures exceed budgeted expenditures by five percent or more in the General Fund, Pretrial Intervention Fund, and Families In Need of Service Fund. Also, budgeted revenues exceed actual revenues by more than five percent in the Juvenile Accountability Fund and the Worthless Check Collection Fee Fund.	No	All requirements of the local government budget act will be followed in the future.	Trent Brignac, District Attorney	2013 amended budget
PRIOR YEAR (12/31/11) --					
<u>Internal Control</u>					
11-1(IC) Unknown	The District Attorney did not have adequate segregation of functions within the accounting system.	No	Based on the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.	Trent Brignac, District Attorney	N/A
11-2(IC) 2007	The District Attorney does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including related notes.	No	The District Attorney has evaluated the cost vs. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP, and determined that it is in the best interests of the government to outsource this task to its independent auditors, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.	Trent Brignac, District Attorney	N/A